

## WV State Auditor - Local Government Services Division - Review Sheet

|                     |   |           |                 |                |                 |
|---------------------|---|-----------|-----------------|----------------|-----------------|
| <b>County:</b>      | <b>Lewis</b>                                |           |                 |                |                 |
| <b>Fiscal Year:</b> | <b>2015 - 2016</b>                          |           | <b>Original</b> | <b>Revised</b> | <b>Original</b> |
| <b>Contact:</b>     | <b>Debra A. Hull</b>                        |           | <b>General</b>  | <b>General</b> | <b>Coal</b>     |
| <b>Phone No:</b>    | <b>304-269-8215</b>                         |           | <b>Fund</b>     | <b>Fund</b>    | <b>Coal</b>     |
| <b>REVENUES</b>     |   |           |                 |                | <b>Fund</b>     |
| 295                 | Nonspendable Fund Balance                   | -         | -               | -              | -               |
| 296                 | Restricted Fund Balance                     | -         | -               | -              | -               |
| 297                 | Committed Fund Balance                      | -         | -               | -              | -               |
| 298                 | Assigned Fund Balance                       | -         | -               | 10,000         | 3               |
| 299                 | Unassigned Fund Balance                     | 2,500,000 | 3,596,294       |                | -               |
| 301-01              | Property Tax Current Year                   | 4,469,400 | 4,469,400       |                | -               |
| 301-02-05           | Prior Year Taxes                            | 90,000    | 90,000          |                | -               |
| 301-06              | Supplemental Taxes                          | 75,000    | 143,842         |                | -               |
| 301-07              | Surplus                                     | 22,400    | 22,400          |                | -               |
| 301-08              | Del. & Non-entered Land Fund                | -         | -               |                | -               |
| 301-09              | Redemption from State Auditor               | 1,300     | 1,300           |                | -               |
| 301-10              | Prior Years Fifth & Other Prior years       | -         | -               |                | -               |
| 301-11              | Tax Lien Surplus                            | -         | -               |                | -               |
| 301-12              | Tax Loss Restoration                        | 40,000    | 40,000          |                | -               |
| 301-90              | Property Tax - Excess Levy                  | -         | -               |                | -               |
| 301-91              | Property Tax - Excess Levy                  | -         | -               |                | -               |
| 301-92              | Property Tax - Excess Levy                  | -         | -               |                | -               |
| 302                 | Tax Penalties & Interest                    | 100,000   | 105,200         |                | -               |
| 303                 | Dog Taxes                                   | -         | -               |                | -               |
| 304                 | Property Transfer Tax                       | 62,000    | 82,150          |                | -               |
| 305                 | Coal Severance Tax                          | N/A       | N/A             | 30,000         | 37,926          |
| 306                 | Gas & Oil Severance Tax                     | 150,000   | 130,879         |                | -               |
| 307                 | Horse & Dog Racing Tax                      | -         | -               |                | -               |
| 308                 | Wine & Liquor Tax                           | 7,500     | 7,500           |                | -               |
| 309                 | Hotel Occupancy Tax                         | 742,000   | 742,000         |                | -               |
| 310                 | Waste Coal                                  | -         | -               |                | -               |
| 311                 | Payment in-Lieu of Taxes                    | -         | -               |                | -               |
| 312                 | Synthetic Fuel Tax                          | -         | -               |                | -               |
| 313                 | Miscellaneous Energy Tax (Coal Bed Methane) | -         | -               |                | -               |
| 317                 | Licenses                                    | -         | -               |                | -               |
| 318                 | Building Permits                            | -         | -               |                | -               |
| 319                 | Miscellaneous Permits                       | 320       | 320             |                | -               |
| 322                 | Federal Grants                              | 55,865    | 97,048          |                | -               |
| 323                 | State Grants                                | -         | 200,973         |                | -               |
| 324                 | Other Grants                                | 46,819    | 63,935          |                | -               |
| 325                 | Federal Payment in Lieu of Taxes            | 50,000    | 50,000          |                | -               |
| 327                 | Charges for Services                        | 19,000    | 19,000          |                | -               |
| 328                 | Magistrate Court Clerk                      | -         | -               |                | -               |
| 329                 | Sheriff's Service of Process                | -         | -               |                | -               |
| 330                 | Sheriff's Earnings                          | -         | -               |                | -               |
| 331                 | County Clerk's Earnings                     | 175,000   | 175,000         |                | -               |
| 332                 | Circuit Clerk's Earnings                    | 35,000    | 35,000          |                | -               |
| 333                 | Prosecuting Attorney's Earnings             | 700       | 1,987           |                | -               |
| 334                 | Accident Reports                            | 700       | 700             |                | -               |
| 335                 | Motor Vehicle License Fee                   | 5,000     | 5,000           |                | -               |
| 336                 | Map Sales                                   | -         | -               |                | -               |

# WV State Auditor - Local Government Services Division - Review Sheet

|                     |  |        |                 |                |                 |
|---------------------|--|--------|-----------------|----------------|-----------------|
| <b>County:</b>      | <b>Lewis</b>                               |        |                 |                |                 |
| <b>Fiscal Year:</b> | <b>2015 - 2016</b>                         |        | <b>Original</b> | <b>Revised</b> | <b>Original</b> |
| <b>Contact:</b>     | <b>Debra A. Hull</b>                       |        | <b>General</b>  | <b>General</b> | <b>Coal</b>     |
| <b>Phone No:</b>    | <b>304-269-8215</b>                        |        | <b>Fund</b>     | <b>Fund</b>    | <b>Coal</b>     |
|                     |  |        |                 |                | <b>Fund</b>     |
| 337                 | Clerk Deed Fees                            | -      | -               | -              | -               |
| 339                 | Parks & Recreation Fees                    | -      | -               | -              | -               |
| 340                 | Rents & Concessions                        | 20,268 | 20,268          | -              | -               |
| 341                 | Landfill/Incinerator Fees                  | -      | -               | -              | -               |
| 342                 | Airport Revenue                            | -      | -               | -              | -               |
| 343                 | Cemetery Revenue                           | -      | -               | -              | -               |
| 344                 | Ambulance Fees                             | -      | -               | -              | -               |
| 345                 | Emergency Services Fees                    | -      | -               | -              | -               |
| 346                 | Emergency 911 Fee                          | -      | -               | -              | -               |
| 347                 | Special Patrol/Security Systems            | -      | -               | -              | -               |
| 348                 | Franchise Agreement                        | 40,000 | 46,500          | -              | -               |
| 349                 | Inspection Fees                            | -      | -               | -              | -               |
| 350                 | IRP Fees (International Reg. Plan)         | 30,000 | 55,000          | -              | -               |
| 351                 | Jail Fees                                  | -      | -               | -              | -               |
| 361                 | Fines, Fees & Court Costs                  | 72,000 | 72,000          | -              | -               |
| 362                 | Regional Jail Operations Partial Reim.     | 50,000 | 67,989          | -              | -               |
| 365                 | Interest Earned                            | 15,000 | 15,000          | 10             | 20              |
| 366                 | Miscellaneous Revenue                      | 13,000 | 20,871          | -              | -               |
| 367                 | Sheriff's Commission                       | 15,000 | 15,000          | -              | -               |
| 368                 | Confiscated Property                       | -      | -               | -              | -               |
| 369                 | Commissions                                | 7,200  | 7,200           | -              | -               |
| 370                 | Gaming Income                              | 60,000 | 60,000          | -              | -               |
| 371                 | Recycling Programs                         | -      | -               | -              | -               |
| 372                 | Filing Fees                                | -      | 9,258           | -              | -               |
| 373                 | Video Lottery                              | 48,000 | 48,000          | -              | -               |
| 374                 | Planning Commission Revenue                | -      | -               | -              | -               |
| 375                 | Sale of Materials                          | -      | -               | -              | -               |
| 376                 | Royalties                                  | -      | -               | -              | -               |
| 377                 | Sale of Bonds                              | -      | -               | -              | -               |
| 378                 | Proceeds from Bond Restructuring           | -      | -               | -              | -               |
| 379                 | Lease Purchase Revenue                     | -      | -               | -              | -               |
| 380                 | Contributions/Transfer from Other Entities | -      | 1,500           | -              | -               |
| 381                 | Charges to Other Entities                  | -      | -               | -              | -               |
| 382                 | Refunds/Reimbursements (External Sources)  | 84,189 | 158,485         | -              | -               |
| 383                 | Parking                                    | -      | -               | -              | -               |
| 384                 | Sale of Fixed Assets                       | -      | 19,125          | -              | -               |
| 385                 | Gain/Loss on Sale of Fixed Assets          | -      | -               | -              | -               |
| 388                 | Transfers From Other Funds                 | -      | -               | -              | -               |
| 390                 | Emergency 911 Reimbursement                | 4,260  | 5,310           | -              | -               |
| 391                 | Dog & Kennel Reimbursement                 | -      | -               | -              | -               |
| 392                 | Concealed Weapons Reimbursements           | -      | -               | -              | -               |
| 393                 | Home Confinement Reimbursements            | 1,500  | 1,500           | -              | -               |
| 394                 | General School Reimbursements              | 71,000 | 95,869          | -              | -               |
| 395                 | Magistrate Court Reimbursements            | 5,000  | 7,630           | -              | -               |
| 396                 | Worthless Check Reimbursements             | -      | 30              | -              | -               |
| 397                 | Payroll Reimbursements                     | 400    | 5,400           | -              | -               |
| 398                 | Transfers from Rainy Day Funds             | -      | -               | -              | -               |

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|  |                                      |                  |                   |                |                 |
|--|--------------------------------------|------------------|-------------------|----------------|-----------------|
| <b>County:</b>                         | <b>Lewis</b>                         |                  |                   |                |                 |
| <b>Fiscal Year:</b>                    | <b>2015 - 2016</b>                   |                  | <b>Original</b>   | <b>Revised</b> | <b>Original</b> |
| <b>Contact:</b>                        | <b>Debra A. Hull</b>                 |                  | <b>General</b>    | <b>General</b> | <b>Coal</b>     |
| <b>Phone No:</b>                       | <b>304-269-8215</b>                  |                  | <b>Fund</b>       | <b>Fund</b>    | <b>Coal</b>     |
|  |                                      |                  |                   |                | <b>Fund</b>     |
| 399                                    | Transfers Assessor's Valuation Fund  | -                | -                 | -              | -               |
| <b>Total Revenues</b>                  |                                      | <b>9,184,821</b> | <b>10,811,863</b> | <b>40,010</b>  | <b>37,949</b>   |
| <b>General Government Expenditures</b> |                                      |                  |                   |                |                 |
| 401                                    | County Commission                    | 347,983          | 347,983           | -              | -               |
| 402                                    | County Clerk                         | 452,032          | 452,032           | -              | -               |
| 403                                    | Circuit Clerk                        | 311,692          | 322,692           | -              | -               |
| 404                                    | Sheriff - Treasurer                  | 289,618          | 290,741           | -              | -               |
| 405                                    | Prosecuting Attorney                 | 411,824          | 411,824           | -              | -               |
| 406                                    | Assessor                             | 383,989          | 383,989           | -              | -               |
| 407                                    | Assessor's Valuation Fund            | -                | -                 | -              | -               |
| 408                                    | Statewide Computer Network           | 49,762           | 49,762            | -              | -               |
| 409                                    | Sheriff's Tax Processing             | -                | -                 | -              | -               |
| 410                                    | County Surveyor                      | -                | -                 | -              | -               |
| 411                                    | Fiduciary Supervisor                 | -                | -                 | -              | -               |
| 412                                    | Agricultural Agent                   | 70,636           | 70,636            | -              | -               |
| 413                                    | Elections - County Clerk             | 85,250           | 90,177            | -              | -               |
| 415                                    | Magistrate Court                     | -                | -                 | -              | -               |
| 416                                    | Circuit Court                        | -                | -                 | -              | -               |
| 417                                    | County Administrator                 | -                | -                 | -              | -               |
| 418                                    | Purchasing Department                | -                | -                 | -              | -               |
| 419                                    | Personnel Office                     | -                | -                 | -              | -               |
| 420                                    | Custodial                            | -                | -                 | -              | -               |
| 421                                    | Civil Service                        | -                | -                 | -              | -               |
| 422                                    | Capital Planning                     | -                | -                 | -              | -               |
| 423                                    | Insurance Program (Self Insured)     | -                | -                 | -              | -               |
| 424                                    | Courthouse                           | 1,783,284        | 1,887,356         | -              | -               |
| 425                                    | Other Buildings                      | -                | -                 | -              | -               |
| 426                                    | Printing                             | -                | -                 | -              | -               |
| 427                                    | Microfilm                            | -                | -                 | -              | -               |
| 428                                    | Data Processing                      | -                | 20,000            | -              | -               |
| 429                                    | Regional Development Authority       | 16,372           | 16,372            | -              | -               |
| 430                                    | Community Development                | -                | -                 | -              | -               |
| 431                                    | Economic Development                 | 72,849           | 102,214           | -              | -               |
| 432                                    | Industrial Development               | -                | -                 | -              | -               |
| 433                                    | Geographic Information Systems (GIS) | -                | -                 | -              | -               |
| 434                                    | Airports                             | -                | -                 | -              | -               |
| 435                                    | Public Works Department              | -                | -                 | -              | -               |
| 436                                    | Rehabilitation of Property           | -                | -                 | -              | -               |
| 437                                    | Acquisition of Property              | -                | -                 | -              | -               |
| 438                                    | Building Inspection                  | -                | -                 | -              | -               |
| 439                                    | Planning & Zoning                    | -                | -                 | -              | -               |
| 440                                    | Engineering                          | -                | -                 | -              | -               |
| 441                                    | Housing Authority                    | -                | -                 | -              | -               |
| 442                                    | Federal Grants                       | -                | 54,910            | -              | -               |
| 443                                    | State Grants                         | -                | 217,766           | -              | -               |
| 444                                    | Other Grants                         | -                | -                 | -              | -               |
| 445                                    | Litigation Reserve                   | -                | -                 | -              | -               |

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|--|---|------------------|------------------|----------------|-----------------|
| <b>County:</b>                               | <b>Lewis</b>                                |                  |                  |                |                 |
| <b>Fiscal Year:</b>                          | <b>2015 - 2016</b>                          |                  | <b>Original</b>  | <b>Revised</b> | <b>Original</b> |
| <b>Contact:</b>                              | <b>Debra A. Hull</b>                        |                  | <b>General</b>   | <b>General</b> | <b>Coal</b>     |
| <b>Phone No:</b>                             | <b>304-269-8215</b>                         |                  | <b>Fund</b>      | <b>Fund</b>    | <b>Coal</b>     |
|  |   |                  |                  |                | <b>Fund</b>     |
| 446  | Parking                                     | -                | -                | -              | -               |
| 447  | Finance Department                          | -                | -                | -              | -               |
| 448  | Courthouse Annex                            | -                | -                | -              | -               |
| 449  | Worthless Check                             | -                | -                | -              | -               |
| 450  | Farm Preservation Program                   | -                | -                | -              | -               |
| 451  | Zoning Board                                | -                | -                | -              | -               |
| 452  | Teen Court                                  | -                | -                | -              | -               |
| 460  | County Clerk Operations                     | -                | -                | -              | -               |
| 696  | Transfer to Financial Stabilization Fund    | -                | -                | -              | -               |
| 697  | Contributions to Comms/Authorities          | -                | -                | -              | -               |
| 698  | Transfers/Reimbursements                    | -                | -                | -              | -               |
| 699  | Contingencies - Not to Exceed 10% of Budget | 914,982          | 968,178          | -              | -               |
| <b>Total General Government Expenditures</b> |   | <b>5,190,273</b> | <b>5,686,632</b> | <b>-</b>       | <b>-</b>        |
| <b>Public Safety Expenditures</b>            |   |                  |                  |                |                 |
| 700  | Sheriff - Law Enforcement                   | 818,555          | 837,307          | -              | -               |
| 701  | Sheriff - Service of Process                | 48,649           | 48,649           | -              | -               |
| 702  | County Jail - Reimbursable J/C              | -                | -                | -              | -               |
| 703  | County Jail - Nonreimbursable J/C           | -                | -                | -              | -               |
| 704  | Regional Jail                               | 800,000          | 977,989          | -              | -               |
| 705  | Home Confinement                            | -                | -                | -              | -               |
| 706  | Concealed Weapons                           | -                | -                | -              | -               |
| 707  | Investigative Services                      | -                | -                | -              | -               |
| 708  | Police Special Duty                         | -                | -                | -              | -               |
| 709  | Juvenile Detention Center                   | -                | -                | -              | -               |
| 710  | Civil Defense                               | 1,375            | 2,875            | -              | -               |
| 711  | Emergency Services                          | 33,322           | 33,322           | -              | -               |
| 712  | Communication Center                        | 25,000           | 25,000           | 40,010         | 37,949          |
| 713  | Fire Department                             | 9,000            | 69,000           | -              | -               |
| 714  | Fire Coordinator                            | -                | -                | -              | -               |
| 715  | Ambulance Authority                         | 15,000           | 15,000           | -              | -               |
| 716  | Dog Warden/Humane Society                   | 123,827          | 123,827          | -              | -               |
| 717  | Central Garage                              | -                | -                | -              | -               |
| 718  | Flood Control                               | -                | -                | -              | -               |
| 719  | Watershed Project                           | 5,000            | 5,000            | -              | -               |
| 720  | Dams & Dredging                             | -                | -                | -              | -               |
| 721  | Local Law Enforcement Block Grant           | -                | -                | -              | -               |
| 722  | Public Safety Grant                         | 114,053          | 119,353          | -              | -               |
| 723  | Public Safety Grant                         | -                | -                | -              | -               |
| 724  | Public Safety Grant                         | -                | -                | -              | -               |
| 725  | Public Safety Grant                         | -                | -                | -              | -               |
| 726  | Public Safety Grant                         | -                | -                | -              | -               |
| 727  | Public Safety Grant                         | -                | -                | -              | -               |
| 728  | Public Safety Grant                         | 49,410           | 49,410           | -              | -               |
| 729  | Public Safety Grant                         | -                | 15,144           | -              | -               |
| 730  | Courthouse Security                         | 133,189          | 169,162          | -              | -               |
| 731  | Community Based Corrections Program         | 20,404           | 20,404           | -              | -               |
| 732  | Rapid Response                              | -                | -                | -              | -               |

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|  |                                     |                  |                  |                 |                |
|--|-------------------------------------|------------------|------------------|-----------------|----------------|
| <b>County:</b>                                     | <b>Lewis</b>                        |                  |                  |                 |                |
| <b>Fiscal Year:</b>                                | <b>2015 - 2016</b>                  |                  |                  |                 |                |
| <b>Contact:</b>                                    | <b>Debra A. Hull</b>                | <b>Original</b>  | <b>Revised</b>   | <b>Original</b> | <b>Revised</b> |
| <b>Phone No:</b>                                   | <b>304-269-8215</b>                 | <b>General</b>   | <b>General</b>   | <b>Coal</b>     | <b>Coal</b>    |
|  |                                     | <b>Fund</b>      | <b>Fund</b>      | <b>Fund</b>     | <b>Fund</b>    |
| 733  | Mapping and Addressing              | -                | -                | -               | -              |
| 734  | Local Emergency Planning Commission | -                | -                | -               | -              |
| 735  | Project Lifesaver                   | -                | -                | -               | -              |
| 736  | K-9                                 | -                | -                | -               | -              |
| <b>Total Public Safety Expenditures</b>            |                                     | <b>2,196,784</b> | <b>2,511,442</b> | <b>40,010</b>   | <b>37,949</b>  |
| <b>Health &amp; Sanitation Expenditures</b>        |                                     |                  |                  |                 |                |
| 800  | Local Health Department             | 15,000           | 15,000           | -               | -              |
| 801  | Mental Health                       | 500              | 1,725            | -               | -              |
| 802  | Other Health Programs               | -                | -                | -               | -              |
| 803  | Hospital                            | -                | -                | -               | -              |
| 804  | Dental Clinic                       | -                | -                | -               | -              |
| 805  | Vital Statistics                    | -                | -                | -               | -              |
| 806  | Sewer                               | -                | -                | -               | -              |
| 807  | Storm Sewer                         | -                | -                | -               | -              |
| 808  | Solid Waste Authority               | -                | -                | -               | -              |
| 809  | Water                               | -                | -                | -               | -              |
| 810  | Garbage Department                  | -                | -                | -               | -              |
| 811  | Landfill/Incinerator                | -                | -                | -               | -              |
| 812  | Recycling Center                    | -                | -                | -               | -              |
| 813  | Litter Control                      | -                | -                | -               | -              |
| 814  | Federal Grants - H&S                | -                | -                | -               | -              |
| 815  | State Grants - H&S                  | -                | -                | -               | -              |
| <b>Total Health &amp; Sanitation Expenditures</b>  |                                     | <b>15,500</b>    | <b>16,725</b>    | <b>-</b>        | <b>-</b>       |
| <b>Culture &amp; Recreation Expenditures</b>       |                                     |                  |                  |                 |                |
| 900  | Parks & Recreation                  | 346,278          | 346,278          | -               | -              |
| 901  | Swimming Pools                      | -                | -                | -               | -              |
| 902  | 4 - H Camp                          | -                | -                | -               | -              |
| 903  | Arts & Humanities                   | -                | -                | -               | -              |
| 904  | Museum Commission                   | -                | -                | -               | -              |
| 905  | Fair Associations/Festivals         | 5,000            | 5,000            | -               | -              |
| 906  | Youth Camp                          | -                | -                | -               | -              |
| 907  | Summer Youth Program                | -                | -                | -               | -              |
| 908  | Community Center                    | -                | -                | -               | -              |
| 909  | Historical Commission               | -                | -                | -               | -              |
| 910  | Civic Promotion                     | -                | -                | -               | -              |
| 911  | Visitor's Bureau                    | 371,000          | 371,000          | -               | -              |
| 912  | Travel Council                      | -                | -                | -               | -              |
| 913  | Beautification                      | -                | -                | -               | -              |
| 914  | Rails to Trails                     | -                | -                | -               | -              |
| 915  | Hotel/Motel Promotion of Tourism    | -                | -                | -               | -              |
| 916  | Library                             | 74,200           | 74,200           | -               | -              |
| 917  | Law Library                         | -                | -                | -               | -              |
| 918  | Federal Grants                      | -                | -                | -               | -              |
| 919  | State Grants                        | -                | -                | -               | -              |
| <b>Total Culture &amp; Recreation Expenditures</b> |                                     | <b>796,478</b>   | <b>796,478</b>   | <b>-</b>        | <b>-</b>       |
| <b>Social Services Expenditures</b>                |                                     |                  |                  |                 |                |
| 950  | Social Services                     | -                | -                | -               | -              |

## WV State Auditor - Local Government Services Division - Review Sheet

**County:** Lewis

**Fiscal Year:** 2015 - 2016

**Contact:** Debra A. Hull

**Phone No:** 304-269-8215

|  | Original<br>General<br>Fund | Revised<br>General<br>Fund | Original<br>Coal<br>Fund | Revised<br>Coal<br>Fund |
|--|-----------------------------|----------------------------|--------------------------|-------------------------|
|--|-----------------------------|----------------------------|--------------------------|-------------------------|

|     |                   |       |       |   |   |
|-----|-------------------|-------|-------|---|---|
| 951 | Human Resources   | -     | -     | - | - |
| 952 | Senior Citizens   | -     | -     | - | - |
| 953 | Public Transit    | -     | -     | - | - |
| 954 | Federal Grants    | -     | -     | - | - |
| 955 | State Grants      | -     | -     | - | - |
| 956 | Homeless Shelter  | -     | -     | - | - |
| 957 | Family Law Master | 8,000 | 8,000 | - | - |
| 958 | Community Council | -     | -     | - | - |
| 959 | Cemeteries        | -     | -     | - | - |

|   |       |       |   |   |
|---|-------|-------|---|---|
| <b>Total Social Services Expenditures</b> | 8,000 | 8,000 | - | - |
|---|-------|-------|---|---|

### Capital Projects Expenditures

|     |                               |         |           |   |   |
|-----|-------------------------------|---------|-----------|---|---|
| 960 | General Government            | -       | -         | - | - |
| 961 | Public Safety                 | -       | -         | - | - |
| 962 | Health & Sanitation           | -       | -         | - | - |
| 963 | Culture & Recreation          | -       | -         | - | - |
| 964 | Social Services               | -       | -         | - | - |
| 965 | Central Garage                | -       | -         | - | - |
| 966 | Geographic Information System | -       | -         | - | - |
| 972 | Federal Grants                | -       | -         | - | - |
| 973 | Federal Grants                | -       | -         | - | - |
| 974 | State Grants                  | -       | -         | - | - |
| 975 | County Clerk                  | -       | -         | - | - |
| 976 | Circuit Clerk                 | -       | -         | - | - |
| 977 | Assessor                      | -       | -         | - | - |
| 978 | Prosecuting Attorney          | -       | -         | - | - |
| 979 | Sheriff-Treasurer             | -       | -         | - | - |
| 980 | Sheriff-Law Enforcement       | -       | -         | - | - |
| 981 | Sheriff-Jail                  | -       | -         | - | - |
| 982 | Data Processing               | -       | -         | - | - |
| 983 | Election County Clerk         | -       | -         | - | - |
| 984 | Circuit Court                 | -       | -         | - | - |
| 985 | Community Development         | -       | -         | - | - |
| 986 | County Commission             | -       | -         | - | - |
| 987 | Courthouse                    | 653,066 | 1,467,866 | - | - |
| 988 | Other Buildings               | -       | -         | - | - |
| 989 | Extension Services            | -       | -         | - | - |
| 990 | Other Boards & Authorities    | 324,720 | 324,720   | - | - |
| 991 | Purchasing                    | -       | -         | - | - |
| 992 | Communication Center          | -       | -         | - | - |
| 993 | Dog Warden                    | -       | -         | - | - |
| 994 | Emergency Services            | -       | -         | - | - |
| 995 | Service of Process            | -       | -         | - | - |
| 996 | Ambulance                     | -       | -         | - | - |
| 997 | Water                         | -       | -         | - | - |
| 998 | Parks and Recreation          | -       | -         | - | - |
| 999 | Streets and Highways          | -       | -         | - | - |

|  |         |           |   |   |
|--|---------|-----------|---|---|
| <b>Total Capital Projects Expenditures</b> | 977,786 | 1,792,586 | - | - |
|--|---------|-----------|---|---|

## WV State Auditor - Local Government Services Division - Review Sheet

County: Lewis

Fiscal Year: 2015 - 2016

Contact: Debra A. Hull

Phone No: 304-269-8215

Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

### SUMMARY

|                                   |           |            |        |        |
|-----------------------------------|-----------|------------|--------|--------|
| General Government Expenditures   | 5,190,273 | 5,686,632  | -      | -      |
| Public Safety Expenditures        | 2,196,784 | 2,511,442  | 40,010 | 37,949 |
| Health & Sanitation Expenditures  | 15,500    | 16,725     | -      | -      |
| Culture & Recreation Expenditures | 796,478   | 796,478    | -      | -      |
| Social Services Expenditures      | 8,000     | 8,000      | -      | -      |
| Capital Projects Expenditures     | 977,786   | 1,792,586  | -      | -      |
| GRAND TOTAL ALL EXPENDITURES      | 9,184,821 | 10,811,863 | 40,010 | 37,949 |
| TOTAL REVENUES                    | 9,184,821 | 10,811,863 | 40,010 | 37,949 |
| Out of Balance                    | -         | -          | -      | -      |